Instructions for CNIPS Financial Reporting for SNP

What?

THIS REPORT IS A SUMMARY OF REVENUE AND EXPENDITURES IN FOOD SERVICE FOR THE PERIOD OF JULY-DECEMBER AND JANUARY-JUNE.

YOU WILL REPORT THIS EVERY 6 MONTHS.

What?

VIEW | INTERNAL USE ONLY

SNP Financial Report
Jul - Dec 2011

Due Date: 1/1/1900

10002   Status: Active
Ballard County
DBA:
3465 PADUCAH RD
BARLOW, KY 42024-9529
Type of Agency: Educational Institution
Type of SNP Organization: Public

REVENUES AND EXPENDITURES

1.	Opening Balance	$0.00
2.	Revenues for Reporting Period	
a.	Program Revenues	$0.00
b.	State Matching Reimbursement	$0.00
c.	Federal Reimbursement	$0.00
d.	Nonprogram Revenues	$0.00
e.	Total Revenues = Items 2: (a + b + c + d)	$0.00
f.	Percent Program Revenues = Items 2: (a + b + c) /e	0.00 %
g.	Percent Nonprogram Revenues = (100 - Item 2f)	100.00 %
3.	Expenditures for Reporting Period	
a.	Food	$0.00
b.	Salaries	$0.00
c.	Employee Benefits	$0.00
d.	Purchased Services	$0.00
e.	Equipment Purchase	$0.00
f.	Supplies\Miscellaneous	$0.00
g.	Indirect Costs (if applicable)	$0.00
h.	Total Expenditures = Items 3: (a + b + c + d + e + f + g)	$0.00
4.	Closing Balance = (Item 2e + Item 1 - Item 3h)	$0.00
5.	Gain or Loss = (Item 2e - Item 3h)	$0.00
6.	Three Month Average Operating Cost = (Item 3h / 2)	$0.00
7.	Excess Balance = (Item 4 - Item 6)	$0.00
8.	Indirect Cost Rate	1.0000 %
9.	Indirect Cost for Food Service Operation = Items 3:(b+c)*Item 8	$0.00

Internal Use Only

Reviewed Date:

Received Date:

Status: Pending Validation

Internal Comments:

Comment(s) to Sponsor:

Created By: cgallagher on: 1/8/2013 1:28:43 PM   Modified By: cgallagher on: 1/8/2013 1:28:44 PM

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ENHANCEMENTS

- Expenditures for Reporting Period (six month period)
- Program Food Expenditures
- Non Program Food Expenditures (object code 063) $
  Salaries [object codes 01*] $ #,###,###.##
- Employee Benefits [object codes 02* EXCEPT 0280] $ #,###,###.##
- Purchased Services [object codes 03*; 04*; 05*] $ #,###,###.##
- Equipment Purchases [object codes 073*] $ #,###,###.##
- Supplies\Miscellaneous [object codes 061*; 062*; 064*; 0650; $ #,###,###.##
- 066*; 067*; 0680; 069*; 071*; 0720; 0740; 08*; 0910; 0914; 0915;
- 0920; 093*; 0940; 0950; 0960; 0990]
- Indirect Costs public sponsors add indirect cost rate
- Private sponsors and RCCIS use 10%
-            [object codes 0913]
- Total Expenditures = Items 3: (a + b + c + d + e + f + g)   SUM
-
- Three Month Average Operating Cost = (Item 1h / 2) $ #,###,###.## (Formula)
- Total cash and cash equivalents [object codes 610*; 6111] $#,###,###.##
- Excess Balance = (Item 3 divided by Item 2)

$#,###,###.## (Formula

When?

- Financial Reporting to School and Community nutrition in CNIPS will be required biannually beginning February 1,2013.

- January-June reporting will be due August 1 of each year.

- July-December reporting will be due February 1 of each year.

Where?

- Reporting will be done in the SNP Financial Statement contained in CNIPS

- Each district will be required to enter the information into the financial statement

- A crosswalk of MUNIS codes will be provided

How?

Before completing the financial statement the following reports from MUNIS should be available:

- Balance sheet and year to date budget report with expenditures and revenues
- Revenues will be reported as program or non-program
- Expenditures will be reported as program or non-program.

Resource Management

- Program Expenditures (costs) are those used for reimbursable meals.
- Non-Program Expenditures (costs) are all other foods sold. Examples would be adult meals, a la carte sales, catering, etc.

- The proportion of total revenue from the sale of non-program foods to the total revenue of the school food service account should be equal to or greater than the proportion of total food costs associated with obtaining non-program foods to the total costs from the account.

Section IV: Resource Management

Module: Revenue from Non-program Foods		

		YES	NO
711.	Does the SFA use the *USDA Revenue from Non-program Foods Tool* to calculate its non-program food costs and non-program food revenue?		

Comments:

		YES	NO
712.	Was the SFA's proportion of total revenue from the sale of nonprogram foods to the total revenue of the school food service account **equal to or greater than** the proportion of total food costs associated with obtaining nonprogram foods to the total costs associated with obtaining program and nonprogram foods from the account?		

Total Non-Program Food Revenue	**>**	**Total Non-Program Food Cost**
Total Program Revenue		**Total Purchased Food Cost**

Comments:

Module: Indirect Costs		

		YES	NO

Regulations

- Final Rule: Nutrition Standards in the National School Lunch and School Breakfast Programs (1/26/12) **NEW**
- Final Rule: Cooperation in USDA Studies and Evaluations, and Full Use of Federal Funds in Nutrition Assistance Programs Nondiscretionary Provisions of the Healthy, Hunger-Free Kids Act of 2010, Public Law 111-296 (6/29/11)
- Interim Rule: National School Lunch Program: School Food Service Account Revenue Amendments Related to the Healthy, Hunger-Free Kids Act of 2010 (6/17/11)

  -- Guidance on Paid Lunch Equity and Revenue from Non-program Foods

  -- Paid Lunch Equity Pricing Tool (Excel file)

  -- Non-program Revenue Tool (Excel file)

  -- Paid Lunch Equity Webinar (pdf)

- The tool can be easily downloaded and saved to your computer. There are separate tabs for instructions and for the calculator tool.

- **Implementing Section 206 Revenue from Nonprogram Food**

- All LEAs must complete these revenue calculations. If the proportion of revenue is equal to or greater than the proportion of the food costs, no additional action is needed. If it is not, the LEA must review the prices charged for non-program foods and make necessary adjustments.

- LEAs must begin to implement systems which track non-program food costs separately from program food costs, as well as non-program food revenue by the end of the 2011-12 school year. If the LEA is not already tracking these costs separately, a representative month from the remaining 2011-12 school year multiplied by the number of months in the school year would be used as a starting point. If the proportion of non-program food revenue is less than the proportion of non-program food costs, prices must be increased for the 2012-13 school year.

- **Resources**

- ☐ NFSMI Financial Management Information System

- Guidance on non-program food pricing and school food service account management from the National Food Service Management Institute. (Page 72)

- http://www.nfsmi.org/documentlibraryfiles/PDF/20080225031916.pdf

- Also, USDA Food and Nutrition Service plans to additional resources and guidance in the future.

- **February 23, 2012**
- **CNR Update: Revenue from Non-program Foods**
- This Child Nutrition Reauthorization Update provides new information about Section 206 of the Healthy, Hunger-Free Kids Act of 2010, Revenue from Non-program foods.
- The United States Department of Agriculture (USDA) released updated guidance on this topic in USDA memorandum SP 39-2011. The memorandum is attached to this e-mail for your convenience and the interim rule is located at:
- http://www.fns.usda.gov/cnd/Governance/Legislation/CNR_2010.htm
- **Non-program Foods**
- Non-program foods are defined as foods sold in schools participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) other than a reimbursable meal and purchased using funds from the non-profit school food service account. Examples of non-program foods include:
- ☐ A la carte items sold in competition with school meals (beverages and food).
- ☐ Additional reimbursable foods such as an extra slice of pizza or carton of milk.
- ☐ Adult meals.
- ☐ Items purchased for fund raisers, vending machines, school stores, etc.
- ☐ Items purchased for catering and vended meals.

- **Revenue Requirements**
- The purpose of the new regulation is to ensure that revenue from the sale of non-program foods generate at least the same proportion of revenue as they contribute to LEA's food costs. For example:
- -Step 1: Gather the data you need: Total Food Cost: $500,000

- -Program foods $450,000
- Non-program foods $50,000

- Total Program Revenue $1,000,000

- -Step 2: Calculate the percentage of revenue required:
- $ 500,000   divided by $ 50,000   =   10%
- (total food cost)   (non-program food cost)
- This is the minimum percentage of revenue that is required to come from non-program foods

- -Step 3: Identify the dollar amount for the revenue that is required to come from non- program foods: 10%   X $ 1,000,000   = $ 100,000
- Percentage identified from step 2   X   Total Program Revenue   =

  Total dollar amount required to come from sales of non-program foods
- **Definitions**
- ☐ Total Food Costs

- Total food costs include the cost of food for reimbursable meals and non-program foods purchased with the school food service account. It is only the cost of the food. If an item is prepared from a recipe, only the price of the ingredients is used to calculate food costs. Labor is not included.
- ☐ Total Revenue
- Total Revenue is all funds that accrue to the nonprofit school food service account. This includes but is not limited to:

- o Federal reimbursement for school meals.
- o State or local funds, such as per meal subsidies and State revenue matching funds.
- o Student payments for reimbursable meals and a la carte sales.
- o Payments for items purchased for fund raisers, vending machines, etc.
- o Income from catering, adult meals, vended meals, etc.

- **Non-program Revenue Tool**
- The USDA has developed a tool to help LEAs calculate the amount of revenue required to meet the new requirements. To use the tool, the LEA must collect the cost of both program and non-program food and the total revenue from the previous school year. Based on these amounts, the tool will calculate the minimum amount of revenue from non-program foods that is required to meet this requirement. The tool will also calculate the additional revenue, if any, needed to comply. The tool is located at:
- http://www.fns.usda.gov/cnd/Governance/Legislation/CNR_2010.htm

USDA FOOD AND NUTRITION SERVICE

Nonprogram Food

The Nonprogram Food Revenue Tool was created to help SFAs calculate the amount of revenue required to meet the new requirements in Section 206 of the Healthy, Hunger-Free Kids Act of 2010.

To use the tool, an SFA must collect the cost of both program and nonprogram food and the total revenue for the previous school year.

To calculate the amount of revenue from nonprogram food required to meet this requirement, an SFA must:

1. Enter the cost of food for reimbursable meals in the previous school year in the **Cost for Reimbursable Meal Food** row.
2. Enter the cost of nonprogram food from the previous school year in the **Cost of Nonprogram Food** row.
3. Enter the revenue from nonprogram foods from the previous school year in the **Total Nonprogram Food Revenue** row.
4. Enter the total revenue from the previous school year in the **Total Revenue** row.

Based on these amounts, the tool will calculate the minimum amount of revenue from nonprogram foods that is required to meet this requirement. The tool will also calculate the additional revenue, if any, needed to comply.

These figures will appear in the **Minimum Revenue Required from the Sale of Nonprogram Foods** . and the **Additional Revenue Needed to Comply** rows.

SFAs can now compare their nonprogram food revenue to this required amount to determine if they are in compliance with this requirement.

USDA Food and Nutrition Service

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food		
Cost of Nonprogram Food		
Total Food Costs	$ -	
Total Nonprogram Food Revenue		
Total Revenue		
Minimum portion of revenue from nonprogram funds	0%	
Minimum Revenue Required from the Sale of Nonprogram Foods	$ -	
Additional Revenue Needed to Comply	$ -	

* Click on the hyperlink to view a definition of the term.

How?

- Begin by logging into CNIPS, go to "Applications" and click on "Financial Report

- The CNIPS financial report is designed to auto-populate the opening balance based on the previous report's closing balance.

You will go to SNP Financial Report List

Add Reporting Period Jan – Jun 2013

Opening Balance

REVENUES AND EXPENDITURES

1. Opening Balance $150,000.00

2. Revenues for Reporting Period

   a. Program Revenues $ [   ]

Opening balance will auto-populate from closing balance of report period July – December, 2012.

Program and Non Program Revenues

- Program revenues are revenues collected for reimbursable breakfasts, lunches or snacks

- Non-program revenues are revenues from any other source; for example, adult meals, a la carte sales, catering or special functions

Resource Management

- Program Expenditures (costs) are those used for reimbursable meals.
- Non-Program Expenditures (costs) are all other foods sold. Examples would be adult meals, a la carte sales, catering, etc.

- The proportion of total revenue from the sale of non-program foods to the total revenue of the school food service account should be equal to or greater than the proportion of total food costs associated with obtaining non-program foods to the total costs from the account.

Program Revenues

2. Revenues for Reporting Period

   a. Program Revenues   *MUNIS object code 161x- money collected from breakfast, lunch and snack* $0.00

   b. State Matching Reimbursement $0.00

   c. Federal Reimbursement $0.00

   d. Nonprogram Revenues $0.00

   e. Total Revenues = Items 2: (a + b + c + d) $0.00

   f. Percent Program Revenues = Items 2: (a + b + c) /e   0.00 %

   g. Percent Nonprogram Revenues = (100 - Item 2f)   100.00 %

State Matching Reimbursement

2. Revenues for Reporting Period

a.	Program Revenues		$0.00
b.	State Matching Reimbursement	MUNIS object code 3200	$0.00
c.	Federal Reimbursement		$0.00
d.	Nonprogram Revenues		$0.00
e.	Total Revenues = Items 2: (a + b + c + d)		$0.00
f.	Percent Program Revenues = Items 2: (a + b + c) /e		0.00 %
g.	Percent Nonprogram Revenues = (100 - Item 2f)		100.00 %

State matching reimbursement and federal reimbursement are accounted for and reported separately.

Federal Reimbursement

2. Revenues for Reporting Period

a. Program Revenues $0.00

b. State Matching Reimbursement $0.00

c. Federal Reimbursement   MUNIS object code 4500 $0.00

d. Nonprogram Revenues $0.00

e. Total Revenues = Items 2: (a + b + c + d) $0.00

f. Percent Program Revenues = Items 2: (a + b + c) /e   0.00 %

g. Percent Nonprogram Revenues = (100 - Item 2f)   100.00 %

Non-Program Revenues

2. Revenues for Reporting Period

   a. Program Revenues $0.00

   b. State Matching Reimbursement $0.00

   c. Federal Reimbursement $0.00

   d. Nonprogram Revenues   MUNIS object code 15xx, 162x,163x, 1650, 1690 $0.00

   e. Total Revenues = Items 2: (a + b + c + d) $0.00

   f. Percent Program Revenues = Items 2: (a + b + c) /e   0.00 %

   g. Percent Nonprogram Revenues = (100 - Item 2f)   100.00 %

Any money taken in that is not for reimbursable meal

Total Revenues

2. Revenues for Reporting Period

a.	Program Revenues	$0.00
b.	State Matching Reimbursement	$0.00
c.	Federal Reimbursement	$0.00
d.	Nonprogram Revenues	$0.00
e.	Total Revenues = Items 2: (a + b + c + d)	$0.00
f.	Percent Program Revenues = Items 2: (a + b + c) /e	0.00 %
g.	Percent Nonprogram Revenues = (100 - Item 2f)	100.00 %

Expenditures For Reporting Period

3. Expenditures for Reporting Period

a. Food   MUNIS Expenditure Object code 0630 + catering 0631 $0.00

b. Salaries $0.00

c. Employee Benefits $0.00

d. Purchased Services $0.00

e. Equipment Purchase $0.00

f. Supplies\Miscellaneous $0.00

g. Indirect Costs (if applicable) $0.00

h. Total Expenditures = Items 3: (a + b + c + d + e + f + g) $0.00

Expenditures For Reporting Period-Salaries

3. Expenditures for Reporting Period

a.	Food	$0.00
b.	Salaries	$0.00
c.	Employee Benefits	$0.00
d.	Purchased Services	$0.00
e.	Equipment Purchase	$0.00
f.	Supplies\Miscellaneous	$0.00
g.	Indirect Costs (if applicable)	$0.00
h.	Total Expenditures = Items 3: (a + b + c + d + e + f + g)	$0.00

MUNIS Expenditure Object code 01xx

Expenditures For Reporting Period-Employee Benefits

3. Expenditures for Reporting Period
   - a. Food — $0.00
   - b. Salaries — $0.00
   - c. Employee Benefits — MUNIS Expenditure Object code 02xx — $0.00
   - d. Purchased Services — $0.00
   - e. Equipment Purchase — $0.00
   - f. Supplies\Miscellaneous — $0.00
   - g. Indirect Costs (if applicable) — $0.00
   - h. Total Expenditures = Items 3: (a + b + c + d + e + f + g) — $0.00

FICA, Medicare, etc.

Expenditures For Reporting Period-Purchased Services

3. Expenditures for Reporting Period

a.	Food	$0.00
b.	Salaries	$0.00
c.	Employee Benefits	$0.00
d.	Purchased Services MUNIS Expenditure Object codes 03xx, 04xx, 05xx	$0.00
e.	Equipment Purchase	$0.00
f.	Supplies\Miscellaneous	$0.00
g.	Indirect Costs (if applicable)	$0.00
h.	Total Expenditures = Items 3: (a + b + c + d + e + f + g)	$0.00

Expenditures For Reporting Period-Equipment Purchase

3. Expenditures for Reporting Period
   a. Food $0.00
   b. Salaries $0.00
   c. Employee Benefits $0.00
   d. Purchased Services $0.00
   e. Equipment Purchase   MUNIS Expenditure Object codes 073x $0.00
   f. Supplies\Miscellaneous $0.00
   g. Indirect Costs (if applicable) $0.00
   h. Total Expenditures = Items 3: (a + b + c + d + e + f + g) $0.00

Anything> $5000 .   Anything <$5000
is considered a supply

Expenditures For Reporting Period-Supplies/Misc.

3. Expenditures for Reporting Period

a.	Food	$0.00
b.	Salaries	$0.00
c.	Employee Benefits	$0.00
d.	Purchased Services	$0.00
e.	Equipment Purchase	$0.00
f.	Supplies\Miscellaneous	$0.00
g.	Indirect Costs (if applicable)	$0.00
h.	Total Expenditures = Items 3: (a + b + c + d + e + f + g)	$0.00

Codes 061x, 062x ,064x, 0650, 066x, 067x, 0680, 069x, 0710, 0720, 0740, 08xx, 0910, 0914, 0915, 0920, 093x, 0940, 0950, 0960, 0990

Anything <$5000 is considered a supply

Expenditures For Reporting Period

3. Expenditures for Reporting Period

a.	Food	$0.00
b.	Salaries	$0.00
c.	Employee Benefits	$0.00
d.	Purchased Services	$0.00
e.	Equipment Purchase	$0.00
f.	Supplies\Miscellaneous	$0.00
g.	Indirect Costs (if applicable) Object code 0913	$0.00
h.	Total Expenditures = Items 3: (a + b + c + d + e + f + g)	$0.00

SNP Financial Statement

4.	Closing Balance = (Item 2e + Item 1 - Item 3h)	$0.00	← Should match MUNIS
5.	Gain or Loss = (Item 2e - Item 3h)	$0.00	
6.	Three Month Average Operating Cost = (Item 3h / 2)	$0.00	
7.	Excess Balance = (Item 4 - Item 6)	$0.00	
8.	Indirect Cost Rate	1.0000 %	
9.	Indirect Cost for Food Service Operation = Items 3:(b+c)*Item 8	$0.00	

CNIPS Financial Report

- Click "save" and you will have the ability to modify any of the information.

- Once you hit "submit", you will only have "view" access and it would need to be returned to you to modify.

SNP Financial Statement
For Reporting Period MMMM DD, YYYY – MMMM DD, YYYY

{District Information}

1. Opening Balance   [object codes 0999*] $ #,###,###.##

2. Revenues for Reporting Period
   a. Program Revenues [object codes 161*] $ #,###,###.##
   b. State Matching Reimbursement   [object codes 3*] $ #,###,###.##
   c. Federal Reimbursement   [object codes 4*] $ #,###,###.##
   d. Nonprogram Revenues [object codes 11*; 12*: 13*; 14*; 15*; $ #,###,###.##
      162*; 163*; 1650; 1690; 17*; 18*; 19*; 5*]
   e. Total Revenues = Items 2: (a + b + c + d)   SUM
   f. Percent Program Revenues = Items 2: (a + b + c) /e   #.####%
   g. Percent Nonprogram Revenues = (100 - Item 2f)   #.####%

3. Expenditures for Reporting Period
   a. Food [object codes 063*] $ #,###,###.##
   b. Salaries   [object codes 01*] $ #,###,###.##
   c. Employee Benefits   [object codes 02*] $ #,###,###.##
   d. Purchased Services   [object codes 03*; 04*; 05*] $ #,###,###.##
   e. Equipment Purchases   [object codes 073*] $ #,###,###.##
   f. Supplies\Miscellaneous [object codes 061*; 062*; 064*; 0650; $ #,###,###.##
      066*; 067*; 0680; 069*; 071*; 0720; 0740; 08*; 0910; 0914; 0915;
      0920; 093*; 0940; 0950; 0960; 0990]
   g. Indirect Costs (if applicable)   [object codes 0913] $ #,###,###.##
   h. Total Expenditures = Items 3: (a + b + c + d + e + f + g)   SUM
4. Closing Balance = (Item 2e + Item 1 – Item 3h) $ #,###,###.##
5. Gain or Loss = (Item 2e – Item 3h) $ #,###,###.##
6. Three Month Average Operating Cost = (Item 3h / 3) $ #,###,###.##
7. Excess Balance = (Item 4 – Item 6) $ #,###,###.##
8. Indirect Cost Rate   #.####%
9. Indirect Cost for Food Service Operation = Items 3: (b + c)*Item 8 $ #,###,###.##

*   - in an object code means any number can be in that position or any number for the rest of the
    object code

Financial Reporting

- Even though financial reporting to SCN will take place every six months, you are still responsible for daily and monthly financial reports

- Daily cash and count should still be printed and second-partied daily

- Monthly financial reports should be kept on file

- The D-Packet is no longer used for reporting purposes. Can be used to track your monthly finances for your purposes.

- For those without a computerized program parts of the D-packet may still be used

Financial Reporting Misc.

- The D-5 (or equivalent) should still be used
- Inventory must be kept monthly.

Financial Reporting

- All financial records for food service should be kept for three years plus the current year

- Financial records will be reviewed during the administrative review (three year cycle now)